

# Minute

## Monitoring and Audit Committee

Thursday, 6 June 2024, 09:30.

Council Chamber, Council Offices, School Place, Kirkwall.



## Present

Councillors P Lindsay Hall, Stephen G Clackson, W Leslie Manson, James R Moar, John A R Scott, Gillian Skuse and Mellissa-Louise Thomson.

## Clerk

- Sandra Craigie, Committees Officer.

## In Attendance

- Karen Greaves, Corporate Director for Strategy, Performance and Business Solutions.
- Gavin Mitchell, Head of Legal and Governance.
- Peter Diamond, Head of Education.
- Andrew Groundwater, Head of Human Resources and Organisational Development.
- Alex Rodwell, Head of Improvement and Performance.
- Shonagh Merriman, Service Manager (Corporate Finance).
- Andrew Paterson, Chief Internal Auditor.
- Olwen Sinclair, Service Manager (Payments) (for Items 9 and 10).
- Anna Whelan, Service Manager (Strategy and Partnership) (for Items 1 and 2).
- Jem Brewer, Internal Auditor.

## In Attendance via remote link (Microsoft Teams)

- Stephen Brown, Chief Officer, Orkney Health and Social Care Partnership (for Items 1 to 7).

## Observing

- Kenny MacPherson, Head of Property, Asset Management and Facilities.
- William Moore, Service Manager (Improvement and Performance).
- Scott Pring, Service Manager (Corporate Catering) (for Items 1 to 10).
- Maya Tams-Gray, Committees Officer.

## Declarations of Interest

- No declarations of interest were intimated.

## Chair

- Councillor P Lindsay Hall.

## **1. Appointment of Vice Chair**

The Chair called for nominations for the post of Vice Chair of the Monitoring and Audit Committee, and the Committee:

Resolved that Councillor Gillian Skuse be appointed Vice Chair of the Monitoring and Audit Committee.

## **2. Local Code of Corporate Governance**

### **Self-Assessment for 2023/24 and Improvement Action Plan for 2024/25**

After consideration of a report by the Corporate Director for Strategy, Performance and Business Solutions, copies of which had been circulated, and after hearing a report from the Service Manager (Strategy and Partnership), the Committee:

Noted:

**2.1.** That, for assurance purposes, the Council's self-assessment for 2023/24 against the Local Code of Corporate Governance had been completed.

The Committee resolved to **recommend to the Council:**

**2.2.** That the Local Code of Corporate Governance Improvement Action Plan for 2024/25, attached as Appendix 1 to this Minute, be approved.

## **3. Internal Audit Charter 2024/25**

After consideration of a report by the Chief Internal Auditor, copies of which had been circulated, the Committee:

Resolved to **recommend to the Council** that the Internal Audit Charter for 2024/25, attached as Appendix 2 to this Minute, be approved.

## **4. National Fraud Initiative Data Matching Process**

After consideration of a report by the Chief Internal Auditor, copies of which had been circulated, the Committee:

Scrutinised the report, attached as Appendix 1 to the report by the Chief Internal Auditor, and obtained assurance that the Council was participating in the National Fraud Initiative process and had identified potential frauds and errors.

## **5. Internal Audit Actions**

After consideration of a report by the Chief Internal Auditor, copies of which had been circulated, the Committee:

Scrutinised progress made, to date, in completing Internal Audit actions, as detailed in Appendix 1 to the report by the Chief Internal Auditor, and obtained assurance that the issues found during internal audits were being actioned and followed up.

## **6. External Audit Actions**

After consideration of a report by the Chief Internal Auditor, copies of which had been circulated, the Committee:

Scrutinised progress made to date in completing actions arising from External Audit annual audit reports, as detailed in Appendix 1 to the report by the Chief Internal Auditor, and obtained assurance that issues identified during external audits were being actioned and followed up.

## **7. Internal Audit – Childcare Resource Centres**

After consideration of a report by the Chief Internal Auditor, copies of which had been circulated, the Committee:

Scrutinised the findings contained in the internal audit report, attached as Appendix 1 to the report by the Chief Internal Auditor, relating to the procedures followed within Childcare Resource Centres, including areas such as administration, financial management, security and human resource management, and obtained assurance that action had been taken or agreed where necessary.

## **8. School Establishment Audit – Dounby Community School and Nursery**

After consideration of a report by the Chief Internal Auditor, copies of which had been circulated, the Committee:

Scrutinised the findings contained in the internal audit report, attached as Appendix 1 to the report by the Chief Internal Auditor, relating to administrative procedures and controls operating within Dounby Community School and Nursery, and obtained assurance that action had been taken or agreed where necessary.

## **9. Internal Audit – Cash and Income**

After consideration of a report by the Chief Internal Auditor, copies of which had been circulated, the Committee:

Scrutinised the findings contained in the internal audit report, attached as Appendix 1 to the report by the Chief Internal Auditor, reviewing the effectiveness of cash and income processes and the controls in place to ensure that transactions were secure, complete and accurately recorded, and obtained assurance that action had been taken or agreed where necessary.

## **10. Internal Audit – Creditors**

After consideration of a report by the Chief Internal Auditor, copies of which had been circulated, the Committee:

Scrutinised the findings contained in the internal audit report, attached as Appendix 1 to the report by the Chief Internal Auditor, relating to the accuracy, completeness, authorisation and validity of transactions in respect of the acquisition of goods and services, and obtained assurance that action had been taken or agreed where necessary.

## **11. Summary of Small Annual Reviews**

After consideration of a report by the Chief Internal Auditor, copies of which had been circulated, the Committee:

Scrutinised the findings contained in the internal audit report, attached as Appendix 1 to the report by the Chief Internal Auditor, relating to procedures and controls in place within the Council relating to Statutory Performance Indicators, Financial Performance Indicators, Stock Checks and UHI College Discretionary and Childcare Funds, and obtained assurance that action had been taken or agreed where necessary.

## **12. Conclusion of Meeting**

At 10:32 the Chair declared the meeting concluded.

Signed: P Lindsay Hall.